

Federal Formula Grant

Department of Health and Social Services – Program 41

I. PROGRAM OBJECTIVES

The Division of Juvenile Justice receives and administers a Federal Formula Grant through the Juvenile Justice and Delinquency Prevention Act of 1974 (JJDP Act). Federal Formula Grant funds are utilized to support a variety of grant programs that assist the State in maintaining compliance with the core requirements of the JJDP Act, as amended. Money from this source funds three types of grants in the juvenile justice area: Indian Pass-Through grants, Delinquency Prevention [/Intervention] grants, and Non-Secure Attendant **Care** Shelter [Care] grants. These grants and their target populations/geographical areas served are described in order below. These grants are funded solely with federal dollars.

II. PROGRAM PROCEDURES

Indian Pass-Through Grants

The 1988 reauthorization of the JJDP Act added a new requirement that each state pass through a portion of its federal formula grant to Indian Tribal entities having "law enforcement functions." In the JJDP Act, "Indian Tribe" refers to both federally recognized Indian tribes and Alaska Native organizations. Both the amended JJDP Act and federal regulations outline the specific funding. The proportion of pass-through funds to be made available to eligible Indian Tribes is based on the proportion of the state youth population under age 18 that resides in the geographic areas where Indian tribes perform law enforcement functions.

The department, in its commitment to carrying out the intent of the amendment, submitted a proposed plan that was approved in 1991. The plan considers for pass-through funding all Native organizations that provide Village Public Safety Officer services or tribal police services on reservation lands. To be eligible, an Alaska Native organization must agree to attempt to comply with the deinstitutionalization, separation and jail removal mandates of the JJDP Act. The Alaska Native organizations must also identify the juvenile justice needs to be served by the pass-through funds. There is a great deal of latitude allowed in how the funds are expended.

Delinquency Prevention[/Intervention] Grants

Prevention programs are defined broadly to include primary, secondary or tertiary prevention. [Intervention programs are to reduce recidivism among youth already involved in the juvenile justice system.] These grants are open to all Alaskan communities.

There is a broad base array of [intervention] services funded through these grants. Examples include: (1) employment and training for high-risk youth (2) anti-violence presentations to schools and communities by a youth theater troupe; (3) after-school activities and tutoring for high-risk youth; (4) school-based mentoring; (5) outreach, crisis intervention and support for runaways and their families; (6) alternatives to suspension; **and** (7) [electronic monitoring and family support as an alternative to detention for pre-adjudicated youth or as an intensive supervision aid for adjudicated youth (8) victim-offender mediation; and (9)] life skills classes combined with family support and crisis intervention for youth involved in the juvenile justice system.

Non-Secure Attendant Shelter Care Grants

In 1980, Congress amended the JJDP Act to mandate the removal of children from adult jails for states receiving federal funding under the Act. Upon receipt of federal funds, the Division of Juvenile Justice funds grants for Non-Secure Attendant Care Shelters through non-profit organizations or political subdivisions meeting the requirements of 7 AAC 78.030. These [Non-Secure Attendant Shelter] grants pay for staff and facilities for youth that have been arrested but do not require secure detention. This service offers an alternative to incarceration until a parent or legal guardian can be located. Allocations are made to communities according to the service demand in each area. Beginning in FY2000 these grants were awarded using the alternate method for solicitation, 7AAC78.095(b)(1).

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirement

This program funds a broad range of **juvenile justice** [delinquency prevention] services for youth.

Suggested Audit Procedures

Review:

- Contract or final Notification of Grant Award (NGA) including all conditions;
- Grant/Contract revisions and related transmittal letters;
- Licenses, certifications, approvals, status of private non-profit corporation, if applicable;
- Budget documents including final revised budget and budget narrative; and

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or disallowed under this program are specified by grant regulations 7 AAC [50]53.931 - .999 and 7 AAC 78 as well as contract or budget document and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC [50]53, 7 AAC 78, and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC [50]53.931-.999, and 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC [50]53.931 - .999, and 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

The recipient must be a non-profit organization or a political subdivision meeting the requirements of 7 AAC 78.030.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documents, licenses, certifications, and approvals, to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

No match is required.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than fifteen working days after the close of each quarter and a final expenditure report within 45 days of the last day of the grant year.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the State as payable to the State. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the State; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/02